

**OPINION NO. 65-176****Syllabus:**

When a 1 mill levy has been reduced by the county auditor to .9 (nine-tenths) mill by reason of Section 5713.11, Revised Code, and it is proposed to "renew" the levy for another term at the original rate, the form of the ballot under Section 5705.25, Revised Code, should show that the levy will consist of a renewal of .9 (nine-tenths) mill and an increase of .1 (one-tenth) mill, to constitute a tax not exceeding 1 mill.

---

**To: David F. McLain, Trumbull County Pros. Atty., Warren, Ohio**  
**By: William B. Saxbe, Attorney General, September 27, 1965**

Your request for my opinion reads as follows:

"We have been approached by the board of one of our local townships to clarify reductions of levies after property has been revaluated. To be more explicit, a levy is originally one mill; after revaluation, it has been reduced by the county auditor to .9 mill. When this levy is to be renewed, does it become a renewal of a .9 mill levy, as reduced, or is it renewed at its original rate of one mill.

"We are aware of an informal opinion, specifically 1953 Informal AGO 292, which said that 'in the case of the general revaluation of property, when the county auditor has reduced the rate of a levy pursuant to the provisions of 5713.11 R.C., he has in effect reduced the "levy" as that term is used in Section 5705.-25 R.C.'

"Would the same reasoning also hold true with a local or exempted village school district in the renewal of a levy which has been reduced in its rate.

"If this reasoning is correct, would we assume then that if, as in the foregoing example, a levy was reduced to .9 mill and a taxing district wanted a renewal of a one mill levy, it would read 'a renewal of a .9 mill levy and an additional .1 mill levy'."

Section 5713.11, Revised Code, to which you refer in your letter of request, reads as follows:

"When the people of any taxing subdivision have voted additional levies for any purpose in the year of reassessment or any year prior thereto, or when the board of tax appeals of Ohio has increased the aggregate value of the real property in any taxing subdivision in any year under the provisions of sections 5715.24 to 5715.26, inclusive, of the Revised Code, and said additional levies are effective in the year of reassessment or thereafter or when the valuation is increased by order of the board of tax appeals to be effective in any year, and the levies are to be calculated on a total valuation of property higher than that of the year before reassessment, or the year before the valuation is increased by order of the board of tax appeals, the rate of said additional levy shall be reduced in the same proportion in which the total valuation of property in said taxing subdivision is increased by the reassessment or is increased by order of the board of tax appeals over the total valuation of the year preceding the reassessment or the order of the board of tax appeals.

"In the case of a school district, the rate of any additional levy for current expenses shall not be reduced below a rate which when added to the rate allowed within the ten-mill limitation for current expenses, results in the total millage for current expenses required by Chapter 3317 of the Revised Code."

The first part of your question has been answered by my predecessor in Opinion No. 1664, Opinions of the Attorney General for 1960, page 600, wherein the syllabus reads:

"1. When the county auditor has reduced the rate of an additional levy pursuant to the provisions of Section 5713.11, Revised Code, he has in effect reduced the 'levy' as that term is used in Section 5705.25, Revised Code.

"2. Where the rate of such a levy has been reduced from 3 mills to 2.6 mills pursuant to Section 5713.11, Revised Code, and it is proposed to 'renew' the levy for another term at the original rate, the form of the ballot under Section 5705.25, Revised Code, should show that the levy will consist of a renewal of 2.6 mills and an increase of .4 mills, to constitute a tax not exceeding 3 mills."

In regard to the second part of your question pertaining to the local and exempted village school districts, it must be noted that the last paragraph of Section 5713.11, supra, above quoted, does place a limit upon the amount of the reduction.

The reasoning of Opinion No. 1664, supra, as to the form of the ballot is equally applicable to local or exempted village school districts. See Section 5705.25, Revised Code.

Therefore, it is my opinion and you are hereby advised that when a 1 mill levy has been reduced by the county auditor to .9 (nine-tenths) mill by reason of Section 5713.11, Revised Code, and it is proposed to "renew" the levy for another term at the original rate, the form of the ballot under Section 5705.25, Revised Code, should show that the levy will consist of a renewal of .9 (nine-tenths) mill and an increase of .1 (one-tenth) mill, to constitute a tax not exceeding 1 mill.